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Qualcomm Incorporated

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

In re
GABRIEL TECHNOLOGIES CORP., et al.,
Debtors.
Chapter Number: 11

Case No. 13-30340-DM
(Case No. 13-30341)

CHAPTER 11

(Jointly Administered)

**DECLARATION OF JANET DEAN
GERTZ IN SUPPORT OF MOTION BY
QUALCOMM INCORPORATED FOR
DETERMINATION OF THRESHOLD
ISSUES RELATING TO PLAN
CONFIRMATION, PURSUANT TO
ORDER ON STIPULATION**

Date: July 30, 2013
Time: 1:30 p.m.
Court: Courtroom No. 22
235 Pine Street, 22nd Floor
San Francisco, CA
Judge: Hon. Dennis Montali

**TO THE HONORABLE DENNIS MONTALI, UNITED STATES BANKRUPTCY
JUDGE; AND OTHER PARTIES IN INTEREST:**

I, Janet Dean Gertz, declare as follows:

1. I am an attorney at law duly licensed to practice before all courts of the State of California and the United States District Court for the Northern District of California. I am a senior associate in the law firm of Cooley LLP ("Cooley"), counsel for Qualcomm Incorporated

1 (“Qualcomm”), judgment creditor of the above-captioned debtors and debtors-in-possession
2 (together, the “Debtors”).

3 2. I make this Declaration in support of Qualcomm’s *Motion for Determination of*
4 *Threshold Issues Relating to Plan Confirmation, Pursuant to Order on Stipulation* (“Motion”).
5 All capitalized terms used but not defined herein shall have the meaning ascribed to them in the
6 Motion.

7 3. In the course of the review of the factual background for the Motion, I, together
8 with my colleagues, researched the on-line files of the SEC for filings made by Gabriel. These
9 online files were printed from www.SEC.gov, and are replicated here.

10 4. I also personally participated in generating the discovery requests that were
11 provided to the Debtors, and I reviewed the discovery that was produced to Qualcomm by the
12 Debtors. I also took note of the key documents that were missing from the Debtors’ production.

13 5. Attached hereto as Exhibit “1” is a true and correct copy of Gabriel’s July 1, 2007
14 Form 8-K.

15 6. Attached hereto as Exhibit “2” is a true and correct copy of a 2008 promissory
16 note attached as Exhibit 10.7 to Gabriel’s Form 8-K filed July 3, 2008.

17 7. Attached hereto as Exhibit “3” is a true and correct copy of a form of 2008 warrant
18 certificate attached as Exhibit 10.8 to Gabriel’s Form 8-K filed July 3, 2008.

19 8. Attached hereto as Exhibit “4” is a true and correct copy of a form of promissory
20 note issued to Kelly Fegen dated February 28, 2007, attached as Exhibit 10.8 to Gabriel’s Form 8-
21 K filed June 15, 2007.

22 9. Attached hereto as Exhibit “5” is a true and correct copy of Gabriel’s June 9, 2009
23 Form 8-K.

24 10. Attached hereto as Exhibit “6” is a true and correct copy of Gabriel’s January 6,
25 2009 Form 8-K.

26 11. Attached hereto as Exhibit “7” is a true and correct copy of a Promissory Note
27 Purchase Agreement dated August 21, 2009, attached as Exhibit 10.1 to Gabriel’s Form 8-K filed
28 September 24, 2009.

1 12. Attached hereto as Exhibit "8" is a true and correct copy of Gabriel's August 21,
2 2009 Form 8-K.

3 13. Attached hereto as Exhibit "9" is a true and correct copy of a 2009 Promissory
4 Note attached as Exhibit 1.2 to Gabriel's Form 8-K.

5 14. Attached hereto as Exhibit "10" is a true and correct copy of a Form of Promissory
6 Note Purchase Agreement effective January __, 2010, attached as Exhibit 10.3 to Gabriel's Form
7 8-K filed January 27, 2010.

8 15. Attached hereto as Exhibit "11" is a true and correct copy of a form of Promissory
9 Note dated January __, 2010, attached as Exhibit 10.3 to Gabriel's Form 8-K filed January 27,
10 2010.

11 16. Attached hereto as Exhibit "12" is a true and correct copy of a form of Promissory
12 Note Purchase Agreement dated March __, 2010, attached as Exhibit 10.1 to Gabriel's Form 8-K
13 filed March 26, 2010.

14 17. Attached hereto as Exhibit "13" is a true and correct copy of the Note Purchase
15 Agreement (complete with exhibits and attachments) that was produced to Qualcomm by the
16 Debtors, Bates Nos. GAB000258-440.

17 18. Attached hereto as Exhibit "14" is a true and correct copy of the Term Sheet that
18 was produced to Qualcomm by the Debtors, Bates Nos. GAB000618-627.

19 19. Attached hereto as Exhibit "15" is a true and correct copy of Gabriel's September
20 16, 2011 Form 8-K.

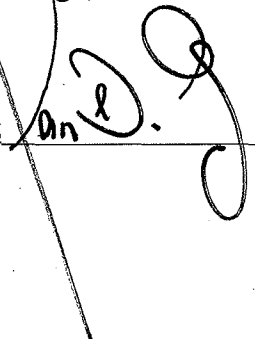
21 20. Attached hereto as Exhibit "16" is a true and correct copy of the Common Interest
22 Agreement that was produced to Qualcomm by the Debtors, Bates Nos. GAB000441-448.

23 21. Attached hereto as Exhibit "17" is a true and correct copy of the schedule of
24 disbursements for the 2011 Note Purchase Agreement that was produced to Qualcomm by the
25 Debtors, Bates No. GAB001230

26 22. In my review of the SEC filings, I noted that the noteholders are repeatedly
27 referred to by Gabriel as "investors."
28

1 I declare under penalty of perjury under the laws of the United States of America that the
2 foregoing is true and correct. Executed this 1st day of July, 2013, at San Diego, California.

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4 /s/ Janet Dean Gertz
5 Janet Dean Gertz
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A handwritten signature in black ink, appearing to read "Janet D. Gertz", is written over a horizontal line. A large, loopy flourish extends from the end of the signature, looping back up and around the text.